

Switzer v. Bd. of County Comm'rs, 70 Colo. 563, 203 P. 680 (1922).

Interference with the use of a public highway may be enjoined by the board. Leach v. Manhart, 96 Colo. 397, 43 P.2d 959 (1935).

Based on the authority in subsection (1)(h) to engage in road improvement projects, counties have the authority to require a utility to relocate its utility line. Further, the utility must pay the cost of relocating the utility line when required by the county. Meadowbrook-Fairview v. Bd. of County Comm'rs, 910 P.2d 681 (Colo. 1996).

It is not bound to acquire a permanent right-of-way for a road by condemnation, conveyance or prescription, but has authority to contract for the use of a strip of land for road purposes until such time as the permission or license for such use may be revoked. Switzer v.

Bd. of County Comm'rs, 70 Colo. 563, 203 P. 680 (1922).

Ceding of authority over roads in a national park. The resolution of the state highway commission, sanctioned by the county board of commissioners, was sufficient to cede or transfer through legislative agency, to the federal government, such jurisdiction and control as the state possessed over the highways in a national park. Robbins v. United States, 284 F. 39 (8th Cir. 1922).

Right to intervene. In an action by a landowner to enjoin the use of a road across his property, a board of county commissioners claiming the road to be a public highway has a right to intervene to the end that the character of the road may be determined, and the dismissal of such a petition in intervention is error. Leach v. Manhart, 96 Colo. 397, 43 P.2d 959 (1935).

30-11-107.3. Incentives for installation of renewable energy fixtures - definitions.

(1) Notwithstanding any law to the contrary, any county may offer an incentive, in the form of a county property tax or sales tax credit or rebate, to a residential or commercial property owner who installs a renewable energy fixture on his or her residential or commercial property.

(2) For purposes of this section, unless the context otherwise requires:

- (a) "County" means any county or city and county.
- (b) "Renewable energy fixture" means any fixture, product, system, device, or interacting group of devices installed behind the meter of any residential or commercial building that produces energy from renewable resources, including, but not limited to, photovoltaic systems, solar thermal systems, small wind systems, biomass systems, or geothermal systems.

Source: L. 2007: Entire section added, p. 488, § 2, effective August 3. **L. 2008:** (2)(b) amended, p. 1294, § 6, effective May 27.

Cross references: In 2007, this section was added by the "Renewable Energy Incentives Act". For the short title, see section 1 of chapter 130, Session Laws of Colorado 2007.

30-11-107.5. Lodging tax. (1) In accordance with the procedures set forth in this section, the board of county commissioners of each county, for one or more of the purposes specified in subsection (1.5) of this section, may levy a county lodging tax of not more than two percent on the purchase price paid or charged to persons for rooms or accommodations as included in the definition of "sale" in section 39-26-102 (11). No tax shall apply within any municipality levying a lodging tax.

(1.5) (a) Subject to the limitation set forth in subsection (1.5)(b) of this section, a county board of commissioners may levy the tax specified in subsection (1) of this section for the purpose of:

- (I) Advertising and marketing local tourism;
- (II) Housing and childcare for the tourism-related workforce, including seasonal workers, and for other workers in the community; or
- (III) Facilitating and enhancing visitor experiences.

(b) If, after January 1, 2022, there is a new lodging tax created or the allowable uses of an existing lodging tax are expanded in accordance with subsection (3)(a.5) of this section, at least ten percent of the lodging tax revenue must be used for the purpose of advertising and marketing local tourism.

(2) (a) The county lodging tax shall be collected, administered, and enforced, to the extent feasible, pursuant to section 29-2-106, C.R.S.

(b) The department of revenue shall perform, on an annual basis, an analysis to determine the net incremental cost of such collection, administration, and enforcement. The department of revenue shall retain only the amount determined to be necessary by the cost analysis, and in no event shall that amount exceed three and one-third percent of the amount collected. Such amount retained shall be transmitted to the state treasurer, who shall credit the same to the general fund, and such amount shall be subject to appropriation by the general assembly for the net incremental cost of such collection, administration, and enforcement.

(c) Any person or entity providing rooms or accommodations as included in the definition of "sale" referred to in subsection (1) of this section shall be liable and responsible for the payment of an amount equivalent of up to two percent of all such sales made and shall quarterly, unless otherwise provided by law, make a return to the executive director of the department of revenue for the preceding tax-reporting period and remit an amount equivalent up to the said two percent on such sales to said executive director.

(3) (a) The board of county commissioners may, by resolution, approve a proposal for a county lodging tax; thereupon, such proposal for the county lodging tax shall be referred to the registered electors of the unincorporated areas and the municipalities subject to the lodging tax at a special election held for such purpose. Any such election may be combined with any other special election. On and after January 1, 1989, such tax may only be approved at a general election.

(a.5) If, prior to January 1, 2022, the voters of a county approved a county lodging tax for the purpose of advertising and marketing local tourism, the board of county commissioners may, by resolution, approve a proposal to allow the county lodging tax revenues to also be used for any of the additional purposes specified in subsection (1.5) of this section. The county shall refer the proposal to the registered electors of the unincorporated areas and the municipalities subject to the lodging tax at the next general election.

(b) (I) A proposal for a county lodging tax under subsection (3)(a) of this section must contain a description of the proposed tax, must state the amount to be imposed, and must describe any municipality within the county that has such a tax and is therefore excluded from the election proposed in subsection (3)(a) of this section and any resulting lodging tax.

(II) If any additional lodging tax or statewide tax on lodging facilities is enacted or levied after January 1, 1987, which in combination with the lodging tax authorized by this section exceeds two percent, the tax under this section shall be reduced by that amount that the total tax exceeds the two percent maximum specified in subsection (1) of this section.

(c) Repealed.

(d) No public moneys from any source shall be expended directly or indirectly to urge electors to vote in favor or against the imposition of the lodging tax. Nothing in this paragraph (d) shall be construed as prohibiting an elected official from expressing his personal opinion concerning the imposition of the lodging tax.

(e) Upon the adoption of the resolution by the board of county commissioners approving a county lodging tax proposal in accordance with subsection (3)(a) or (3)(a.5) of this section, the county clerk and recorder shall publish the text of the proposal four separate times, a week apart, in a newspaper of general circulation within the county. The cost of the election must be initially paid out of the general fund of the county. If the county lodging tax is approved, the general fund of the county must be reimbursed out of the county lodging tax fund described in subsection (4)(a) of this section. The conduct of the election shall conform, so far as practicable, to the general election laws of the state.

(f) (I) If a proposal for a county lodging tax under subsection (3)(a) of this section is approved by a majority of the registered electors from the municipality or unincorporated area subject to the lodging tax voting thereon, the county lodging tax becomes effective as provided in section 29-2-106 (2). If a proposal to expand the allowable uses under subsection (3)(a.5) of this section is approved by a majority of the registered electors from the municipality or unincorporated area voting thereon, the county may also use the lodging tax revenue for any of the additional approved uses as specified in subsection (1.5) of this section.

(II) If a majority of the registered electors voting thereon fail to approve the county lodging tax, the question shall not be submitted again to such electors for a period of one year following the date of said election.

(g) If a county seeks to use lodging tax revenue for a purpose specified in subsection (1.5)(a)(II) or (1.5)(a)(III) of this section, then the ballot issue authorizing the use must specify how the county will spend the lodging tax revenue under either subsection.

(4) (a) All revenue collected from such county lodging tax, except the amounts retained under subsection (2) of this section, shall be credited to a special fund designated as the county lodging tax fund; hereby created. The fund shall be used only for the purposes approved by voters and to reimburse the general fund of the county for the cost of the election in accordance with subsection (3)(d) of this section. No revenue collected from such county lodging tax shall be used for any capital expenditures, with the exception of:

(I) Capital expenditures for housing and childcare for the tourism-related workforce, including seasonal workers, and for other workers in the community;

(II) Capital expenditures related to facilitating and enhancing visitor experiences; or

(III) Tourist information centers.

(b) Upon approval of a lodging tax for the purpose of advertising and marketing local tourism by the electors pursuant to this section, the county commissioners shall select a panel of no less than three citizens to administer the lodging tax fund; except that, if the money in the fund may also be used for any other purpose, then the panel shall only administer the portion of the fund that the board of county commissioners identifies as being available for advertising and marketing local tourism. The county commissioners shall appoint members from the tourism industry within the municipalities or unincorporated areas from which the lodging tax is collected. Where there is an established and proven marketing entity within the county formed for the purpose of advertising and marketing tourism, the panel is encouraged to use that entity, and that entity shall provide an accounting to the panel and to the county commissioners.

(c) The panel, to the extent feasible, shall advertise and market tourism for the benefit of those unincorporated areas and municipalities from which the lodging tax originated.

(5) Nothing provided in this section shall in any way prohibit municipalities and counties from cooperating to create countywide uniform lodging taxes with voluntary abandonment of municipal lodging tax ordinances.

(6) Repealed.

Source: L. 87: Entire section added, p. 1203, § 1, effective May 6; (3)(a) amended and (3)(c) repealed, p. 1207, §§ 1, 2, effective June 20. L. 90: (6) repealed, p. 1453, § 1, effective April 3. L. 91: (3)(b)(II) amended, p. 713, § 1, effective March 12. L. 94: (2)(b) amended, p. 317, § 1, effective March 29. L. 2022: (1), (3)(b)(I), (3)(e), (3)(f)(I), (4)(a), and (4)(b) amended and (1.5), (3)(a.5), and (3)(g) added, (HB 22-1117), ch. 62, p. 315, § 4, effective August 10.

Cross references: For the legislative declaration in HB 22-1117, see section 1 of chapter 62, Session Laws of Colorado 2022.

ANNOTATION

Law reviews. For article, "Recent Developments in Colorado Sales and Use Taxes", see 18 Colo. Law. 2101 (1989).

30-11-107.7. County rental tax on the rental of personal property - procedures - apportionment. (1) As used in this section, unless the context otherwise requires:

(a) "Personal property" means personal property which:

(I) Is not subject to ad valorem tax pursuant to section 39-3-119, C.R.S., or specific ownership tax pursuant to section 42-3-107, C.R.S.; and

(II) The owner thereof is regularly engaged in the sale, rental, or both sale and rental of such personal property and rents such personal property to another individual or corporation, in which the owner does not have any interest whatsoever, for one or more periods of thirty days or less in any calendar year.